PRINT YOUR NAME (LAST, First, M.I.)	APPLICATION FOR 2002-2003 PERMIT TO PRACTICE Access this form via website at: www.state.hi.us/dcca/pvl BOARD OF PUBLIC ACCOUNTANCY State of Hawaii Print name at left and below.							APPROVED Initials/date CPAI PAI	_	
	Name (First-Middle) (Last Mailing Address (Include apt. no. city, state & zip code)				st)					
PRINT YOU										
Licer	nse No. CPA-	Eff. Date of License	Social Security No.		Phone No. (days)					
Nar	ne & Address of Employe	r:				or ser	orint nt bac	INSTRUCTIONS: te and submit this form in DUPLIC legibly. After review by the book to the licensee. Hone set of supporting document in ED COPIES to ONE of the lose the required fee.	ard, one copy will be	
	Answer only if you held a 2000-01 Permit to Practice: Was the 2000-01 Permit to Practice your first Hawaii permit?						L CF ONTH Omple L SF ARD	REDITS MUST HAVE BEEN E IS PRIOR TO APPLICATION. ete and/or irregular applications v PONSORS MUST BE PREAF OR NASBA. "FEES" below.	ARNED WITHIN 24 vill not be accepted.	
PERMIT TO PRACTICE	TURN OVER & COMPLETE PAGE 2, "CPE Computation Work Sheet for 2002-2003 Permit to Practice" UPON COMPLETION OF PAGE 2, return here and complete this page.						ke ch C \$15.0 nored il or d	e check payable to: COMMERCE & CONSUMER AFFAIRS. 15.00 service fee will be charged for checks which are not red and returned by the bank.) or deliver all items to: Board of Public Accountancy DCCA, PVL 1010 Richards St., P.O. Box 3469 Honolulu, HI 96801		
8	How many (deficience page 2, line 6? How many carryover page 2, line 7?	on			 5. Allow 30 days after board meeting for processing. 6. To practice, a license and a permit must be renewed. 7. Please refer to Chapters 466 HRS, and 71, HAR. 					
FEES	() Sole Practition () Partner () Principal of pul () Staff member (Application for	one: t this application for a "Permit to Practice" as a: Sole Practitioner \$125 Partner \$125 Principal of public accounting firm \$125 Staff member of one of the above \$55 Application for Permit-\$25, Permit to Practice (Staff)-\$30 or Permit to Practice (Others)-\$100) EES ARE NON-REFUNDABLE							\$125 \$125	
corr	I solemnly swear ect. I understand that	that the statement misrepresentation	n is grounds for	refusal or subs	equent revocatio	n of lice	ense	and the supporting data atta (Chapter 466, Hawaii Revis	ed Statutes).	
tos	s material can be made availab ds. Please call the Licensing Brar ubmit your request.	ole for individuals with sp nch Manager at (808) 586-	ecial 3000	,	Acct Permit: Acct Permit-STAFF:	Permit App Permit			\$100 \$ 25 \$ 30	

*CONTINUING PROFESSIONAL EDUCATION (CPE) COMPUTATION WORK SHEET FOR 2002-2003 PERMIT TO PRACTICE

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١.	EXAMINATION CREDIT		CPE HOURS
	CPE CREDITS FOR PASSING UNIFORM CPA EXAM. DATE NOTIFIED OF PASSING EXAM If notified of passing exam within 2 years of the date of this application, enter 80 hrs. If notified of passing exam within 3 years of the date of this application, enter 40 hrs.	1.	
2.	Carryover credits from 2000-01 biennium. (Attach copy of 2000-01 Permit to Practice application verifying carryover hours.)	2.	
3.	List qualified CPE hours earned within the past twenty-four months. Original or certified copies of certificates and official documents must be submitted as proof of attendance in courses listed. The board will not approve a permit without this proof. (DO NOT PROVIDE UNSOLICITED MATERIAL.)		
	HAWAII STATE NASBA BOARD CPE PROGRAM SPONSOR REGISTRY NO. or INDEX NO. HOURS DATE		
		3.	
١.	TOTAL of lines 1, 2, and 3.	4.	
5.	Less 2002-2003 CPE requirement.	5.	(80)**
6.	(Deficiency) or Credit Balance.	6.	
7 .	Carryover hours for 2004-2005 biennium (Maximum carryover: 40).	7.	
N	ote: Any licensee who fails to submit original or certified copies of certificates or documents verifying that the licensee has earned 80 continuing professional education hours will not be permitted to practice until the 80 hour requirement has been met. A current license and permit to practice are required to practice public accounting actively and to hold oneself out to be a CPA or PA.		
	** Licensees who obtained their FIRST permit in 2000-01 may renew their permit on a prorated basis (10 CPE hours per quarter) dependent on the effective date of the initial permit - see section 16-71-33(b) Hawaii Administrative Rules. (FIRST permit issued: 1st quarter 2000 - 80 hours required for renewal, 2nd quarter 2000 - 70 hours, 7th quarter 2001 - 20 hours; 8th quarter 2001 - 10 hours.)		